

Tax and Credits

Standard Deduction for —

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:
Single or Married filing separately, \$6,350
Married filing jointly or Qualifying widow(er), \$12,700
Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	212,220.
39a	Check ☐ You were born before January 2, 1953, if: ☐ Spouse was born before January 2, 1953, ☐ Blind. ☐ Total boxes checked ☐ 39a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ☐ 39b		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	49,911.
41	Subtract line 40 from line 38	41	162,309.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instrs.	42	16,200.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	146,109.
44	Tax (see instructions). Check if any from: a ☐ Form(s) 8814 c ☐ b ☐ Form 4972	44	27,986.
45	Alternative minimum tax (see instructions). Attach Form 6251	45	1,720.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	29,706.
48	Foreign tax credit. Attach Form 1116 if required	48	5.
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other crs from Form: a ☐ 3800 b ☐ 8801 c ☐	54	
55	Add lines 48 through 54. These are your total credits	55	5.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	29,701.
57	Self-employment tax. Attach Schedule SE	57	8,522.
58	Unreported social security and Medicare tax from Form: a ☐ 4137 b ☐ 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: individual responsibility (see instructions) Full-year coverage ☒ X	61	
62	Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instrs: enter code(s)	62	
63	Add lines 56 through 62. This is your total tax	63	38,223.

Payments

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	8,708.
65	2017 estimated tax payments and amount applied from 2016 return	65	
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election ☐ 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a ☐ 2439 b ☐ Reserved c ☐ 8885 d ☐	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	8,708.

Refund

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here ☐	76a	
b	Routing number ☐ c Type: ☐ Checking ☐ Savings		
d	Account number ☐		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions.	78	30,198.
79	Estimated tax penalty (see instructions)	79	683.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

Designee's name	Phone no.	Personal identification number (PIN)
LORRAINE A GOYNE, CPA		

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Your signature	Date	Your occupation	Daytime phone number
		CONSULTANT	
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
		HANDYMAN	

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LORRAINE A GOYNE, CPA	LORRAINE A GOYNE, CPA	11/27/18		
Firm's name	Firm's address	Firm's EIN	Phone no.	
T.R. GOYNE & COMPANY, CPA				

SCHEDULE A
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Itemized Deductions

► Go to www.irs.gov/ScheduleA for instructions and the latest information.

► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

2017

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

JENNIFER AND PAUL LE ROUX

Medical and Dental Expenses	Caution: Do not include expenses reimbursed or paid by others.			
	1	Medical and dental expenses (see instructions)	1	
	2	Enter amount from Form 1040, line 38, ... 2		
	3	Multiply line 2 by 7.5% (0.075)	3	
	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	0.
Taxes You Paid	5 State and local (check only one box):			
	a	☒ Income taxes, or	5	26,622.
	b	☐ General sales taxes		
	6	Real estate taxes (see instructions)	6	5,244.
	7	Personal property taxes	7	
	8	Other taxes. List type and amount ►	8	
	9	Add lines 5 through 8	9	31,866.
	Interest You Paid	10	Home mortgage interest and points reported to you on Form 1098. SEE ST. 2	10
11		Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►		

12		Points not reported to you on Form 1098. See instructions for special rules.	12	
13		Mortgage insurance premiums (see instructions)	13	
14		Investment interest. Attach Form 4952 if required. See instructions.	14	
15		Add lines 10 through 14	15	7,135.
Gifts to Charity		16	Gifts by cash or check. If you made any gift of \$250 or more, see instructions.	16
	17	Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500.	17	
	18	Carryover from prior year	18	
	19	Add lines 16 through 18	19	10,910.
	Casualty and Theft Losses	20	Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions.	20
Job Expenses and Certain Miscellaneous Deductions	21	Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ►	21	
	22	Tax preparation fees	22	650.
	23	Other expenses—investment, safe deposit box, etc. List type and amount ►		
		AMORTIZATION	23	7.
	24	Add lines 21 through 23	24	657.
	25	Enter amount from Form 1040, line 38, ... 25 212,220.		
	26	Multiply line 25 by 2% (0.02)	26	4,244.
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
Other Miscellaneous Deductions	28	Other—from list in instructions. List type and amount ►	28	0.

Total Itemized Deductions	29	Is Form 1040, line 38, over \$156,900? ☐ No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. ☒ Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	49,911.
	30	If you elect to itemize deductions even though they are less than your standard deduction, check here. ☐		

SCHEDULE B
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)**Interest and Ordinary Dividends**▶ Attach to Form 1040A or 1040.
▶ Go to www.irs.gov/ScheduleB for instructions and the latest information.

OMB No. 1545-0074

2017Attachment
Sequence No. **08**

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Your social security number

Part I**Interest**(See instructions
and the
instructions for
Form 1040A, or
Form 1040,
line 8a.)**Note:** If you
received a Form
1099-INT, Form
1099-OID, or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the total
interest shown on
that form.

- 1**
- List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

RBC CAPITAL MARKETS, LLC

AMERIHOM MORTGAGE CO

JUNGLE GUIDES, INC.

Amount

26.

49.

49.

1

- 2**
- Add the amounts on line 1

2

124.

- 3**
- Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815.

3

- 4**
- Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a. ▶

4

124.

Note: If line 4 is over \$1,500, you must complete Part III.**Amount****Part II****Ordinary
Dividends**(See instructions
and the
instructions for
Form 1040A, or
Form 1040,
line 9a.)**Note:** If you received
a Form 1099-DIV or
substitute statement
from a brokerage
firm, list the firm's
name as the payer
and enter the
ordinary dividends
shown on that form.

- 5**
- List name of payer ▶

RBC CAPITAL MARKETS, LLC

5

187.

- 6**
- Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a. ▶

6

187.

Note: If line 6 is over \$1,500, you must complete Part III.**Part III**You must complete this part if you **(a)** had over \$1,500 of taxable interest or ordinary dividends; **(b)** had a foreign account; or **(c)** received a distribution from, or were a grantor of, or a transferor to, a foreign trust.**Yes****No****Foreign
Accounts
and Trusts**

(See instructions.)

- 7a**
- At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions.
-
- If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements.

- b**
- If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8**
- During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See instructions.

SCHEDULE C
(Form 1040)

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2017

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Attachment
Sequence No. **09**

Name of proprietor

PAUL LE ROUX

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)
HANDYMAN

B Enter code from instructions
► **811490**

C Business name. If no separate business name, leave blank.
PAUL J. LE ROUX

D Employer ID number (EIN), (see instr.)

E Business address (including suite or room no.)
City, town or post office, state, and ZIP code

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

G Did you 'materially participate' in the operation of this business during 2017? If 'No,' see instructions for limit on losses. ☒ Yes ☐ No

H If you started or acquired this business during 2017, check here

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No

J If 'Yes,' did you or will you file required Forms 1099? ☒ Yes ☐ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the 'Statutory employee' box on that form was checked. ☐	1	78,000.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	78,000.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	78,000.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	78,000.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense (see instructions)	18	
9 Car and truck expenses (see instructions)	9	5,618.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	3,875.	a Vehicles, machinery, and equipment	20a	614.
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see instructions)	24b	
17 Legal and professional services	17		25 Utilities	25	
			26 Wages (less employment credits)	26	
			27a Other expenses (from line 48)	27a	1,460.
			b Reserved for future use	27b	

28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28	11,567.
29 Tentative profit or (loss). Subtract line 28 from line 7	29	66,433.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	6,118.
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31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	31	60,315.
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32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.
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Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)	
34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☐ No	
35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36 Purchases less cost of items withdrawn for personal use	36
37 Cost of labor. Do not include any amounts paid to yourself	37
38 Materials and supplies	38
39 Other costs	39
40 Add lines 35 through 39	40
41 Inventory at end of year	41
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ▶ 6/01/14

44 Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:

a Business 10,500 b Commuting (see instructions) c Other 3,000

45 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☒ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If 'Yes,' is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

TOOLS AND SUPPLIES	676.
1099 PREPARATION	29.
ACCOUNTING	250.
OUTSIDE SERVICES	300.
POSTAGE	135.
PRINTING	70.
48 Total other expenses. Enter here and on line 27a	48 1,460.

SCHEDULE D
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

- Attach to Form 1040 or Form 1040NR.
► Go to www.irs.gov/ScheduleD for instructions and the latest information.
► Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

2017Attachment
Sequence No. **12**

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Your social security number

Part I Short-Term Capital Gains and Losses — Assets Held One Year or Less

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
1a Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
1b Totals for all transactions reported on Form(s) 8949 with Box A checked				
2 Totals for all transactions reported on Form(s) 8949 with Box B checked				
3 Totals for all transactions reported on Form(s) 8949 with Box C checked				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions				6
7 Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back				7

Part II Long-Term Capital Gains and Losses — Assets Held More Than One Year

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
8b Totals for all transactions reported on Form(s) 8949 with Box D checked				
9 Totals for all transactions reported on Form(s) 8949 with Box E checked				
10 Totals for all transactions reported on Form(s) 8949 with Box F checked				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12
13 Capital gain distributions. See the instrs.				13
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet in the instructions				14 -1,363.
15 Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on the back				15 -1,363.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2017

Part III Summary

16 Combine lines 7 and 15 and enter the result.....	16	-1,363.
• If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22. • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.		
17 Are lines 15 and 16 both gains?		
☐ Yes. Go to line 18.		
☐ No. Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the 28% Rate Gain Worksheet (see instructions), enter the amount, if any, from line 7 of that worksheet.....	18	
19 If you are required to complete the Unrecaptured Section 1250 Gain Worksheet (see instructions), enter the amount, if any, from line 18 of that worksheet.....	19	
20 Are lines 18 and 19 both zero or blank?		
☐ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Don't complete lines 21 and 22 below.		
☐ No. Complete the Schedule D Tax Worksheet in the instructions. Don't complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of:		
• The loss on line 16 or • (\$3,000), or if married filing separately, (\$1,500)	21	-1,363.
Note: When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?		
☒ Yes. Complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).		
☐ No. Complete the rest of Form 1040 or Form 1040NR.		

Schedule D (Form 1040) 2017

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

Name(s) shown on return

Your social security number

JENNIFER AND PAUL LE ROUX

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? ☒ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

	A	B	C
1 b Type of Property (from list below)	1	1	1

2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the **QJV** box only if you meet the requirements to file as a qualified joint venture. See instructions.

	Fair Rental Days	Personal Use Days	QJV
A	365		
B	365		
C	365		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	18,000.	17,250.	19,850.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7		229.	292.
8 Commissions	8			
9 Insurance	9	633.	786.	851.
10 Legal and other professional fees	10	300.	300.	300.
11 Management fees	11	1,980.	1,980.	1,985.
12 Mortgage interest paid to banks, etc. (see instructions)	12	3,811.	3,076.	8,060.
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			650.
16 Taxes	16	1,077.	1,179.	3,135.
17 Utilities	17		366.	
18 Depreciation expense or depletion	18	2,924.	7,775.	8,244.
19 Other (list) ▶ SEE STM 4 SEE STM 5 SEE ST 6	19	56.	124.	3,013.
20 Total expenses. Add lines 5 through 19	20	10,781.	15,815.	26,530.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	7,219.	1,435.	-6,680.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			-6,680.
23 a Total of all amounts reported on line 3 for all rental properties	23a	297,102.		
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c	99,131.		
d Total of all amounts reported on line 18 for all properties	23d	81,518.		
e Total of all amounts reported on line 20 for all properties	23e	293,469.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		39,707.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		-36,074.	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		3,633.	

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDI2301L 10/23/17

Schedule E (Form 1040) 2017

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

JENNIFER AND PAUL LE ROUX

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties**

Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1 b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A 365		
B	1		B 365		
C	1		C 365		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	22,200.	24,000.	21,300.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7		322.	
8 Commissions	8			
9 Insurance	9	632.	628.	462.
10 Legal and other professional fees	10	300.	300.	300.
11 Management fees	11	2,220.	2,400.	2,160.
12 Mortgage interest paid to banks, etc. (see instructions)	12	7,672.	6,317.	7,454.
13 Other interest	13			
14 Repairs	14	1,151.	378.	
15 Supplies	15			
16 Taxes	16	2,751.	2,158.	1,935.
17 Utilities	17		156.	
18 Depreciation expense or depletion	18	7,829.	6,222.	4,714.
19 Other (list) ▶ SEE STM 7 SEE STM 8 SEE ST 9	19	1,000.	725.	195.
20 Total expenses. Add lines 5 through 19	20	23,555.	19,606.	17,220.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	-1,355.	4,394.	4,080.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22	-1,355.		
23 a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 10/23/17

Schedule E (Form 1040) 2017

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040NR, or Form 1041.
► Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

Name(s) shown on return **JENNIFER AND PAUL LE ROUX**

Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1 a	Physical address of each property (street, city, state, ZIP code)
A	
B	
C	

1 b	Type of Property (from list below)	2	Fair Rental Days	Personal Use Days	QJV
A	1	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	A 365		
B	1		B 365		
C	1		C 365		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	27,230.	19,400.	46,800.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9	748.	648.	2,356.
10 Legal and other professional fees	10	300.	975.	300.
11 Management fees	11	2,880.	2,400.	4,680.
12 Mortgage interest paid to banks, etc. (see instructions)	12	10,149.	5,653.	23,965.
13 Other interest	13			
14 Repairs	14	456.		
15 Supplies	15			
16 Taxes	16	3,121.	1,106.	10,312.
17 Utilities	17		484.	7,412.
18 Depreciation expense or depletion	18	8,694.	3,887.	12,152.
19 Other (list) ► <u>SEE STM 10</u> <u>SEE ST 11</u>	19	643.		280.
20 Total expenses. Add lines 5 through 19	20	26,991.	15,153.	61,457.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	239.	4,247.	-14,657.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			-14,657.
23 a Total of all amounts reported on line 3 for all rental properties	23a			
b Total of all amounts reported on line 4 for all royalty properties	23b			
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d			
e Total of all amounts reported on line 20 for all properties	23e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2.	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 10/23/17

Schedule E (Form 1040) 2017

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

► Attach to Form 1040, 1040NR, or Form 1041.

► Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

Name(s) shown on return
JENNIFER AND PAUL LE ROUX

Your social security number
[REDACTED]

Part I **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1 a Physical address of each property (street, city, state, ZIP code)

A [REDACTED]
B [REDACTED]
C [REDACTED]

1 b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A 1	A	365		
B 1	B	150		
C 1	C	280		

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	15,517.	12,250.	11,550.
4 Royalties received	4			
Expenses:				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7		235.	
8 Commissions	8			
9 Insurance	9	197.	512.	839.
10 Legal and other professional fees	10	300.	975.	925.
11 Management fees	11	1,800.		
12 Mortgage interest paid to banks, etc. (see instructions)	12	7,226.	6,701.	4,478.
13 Other interest	13			
14 Repairs	14	944.		550.
15 Supplies	15			
16 Taxes	16	1,016.	2,531.	2,210.
17 Utilities	17	311.	1,594.	144.
18 Depreciation expense or depletion	18	3,360.	5,999.	3,798.
19 Other (list) ► SEE ST 12	19			691.
20 Total expenses. Add lines 5 through 19	20	15,154.	18,547.	13,635.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	363.	-6,297.	-2,085.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		-6,297.	-2,085.
23 a Total of all amounts reported on line 3 for all rental properties	23 a			
b Total of all amounts reported on line 4 for all royalty properties	23 b			
c Total of all amounts reported on line 12 for all properties	23 c			
d Total of all amounts reported on line 18 for all properties	23 d			
e Total of all amounts reported on line 20 for all properties	23 e			
24 Income. Add positive amounts shown on line 21. Do not include any losses	24			
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDI22301L 10/23/17

Schedule E (Form 1040) 2017

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2017

Attachment
Sequence No. **13**

Name(s) shown on return
JENNIFER AND PAUL LE ROUX

Your social security number
[REDACTED]

Part I Income or Loss From Rental Real Estate and Royalties Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A** Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No
B If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1 a	Physical address of each property (street, city, state, ZIP code)			
A	[REDACTED]			
B	[REDACTED]			
C	[REDACTED]			
1 b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days
A	1	A	120	
B	1	B		
C	1	C	130	

Type of Property:

- 1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:		Properties:	A	B	C
3	Rents received	3	14,400.		27,355.
4	Royalties received	4			
Expenses:					
5	Advertising	5			
6	Auto and travel (see instructions)	6			
7	Cleaning and maintenance	7			8,035.
8	Commissions	8			
9	Insurance	9	569.		189.
10	Legal and other professional fees	10	300.		600.
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see instructions)	12	3,564.		1,005.
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16	1,340.		1,288.
17	Utilities	17			1,215.
18	Depreciation expense or depletion	18	2,961.		2,959.
19	Other (list) ▶ SEE STM 13	19		5,000.	
20	Total expenses. Add lines 5 through 19	20	8,734.	5,000.	15,291.
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	5,666.	-5,000.	12,064.
22	Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22		-5,000.	
23 a	Total of all amounts reported on line 3 for all rental properties	23 a			
b	Total of all amounts reported on line 4 for all royalty properties	23 b			
c	Total of all amounts reported on line 12 for all properties	23 c			
d	Total of all amounts reported on line 18 for all properties	23 d			
e	Total of all amounts reported on line 20 for all properties	23 e			
24	Income. Add positive amounts shown on line 21. Do not include any losses	24			
25	Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25			
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26			

BAA For Paperwork Reduction Act Notice, see the separate instructions.

FDIZ2301L 10/23/17

Schedule E (Form 1040) 2017

Name(s) shown on return. Do not enter name and social security number if shown on Page 1.

Your social security number

JENNIFER AND PAUL LE ROUX

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section. ☐ Yes ☒ No

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	JUNGLE GUIDES, INC.	S			
B					
C					
D					

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A				155,790.	
B					
C					
D					
29 a Totals.....				155,790.	
b Totals.....					
30 Add columns (g) and (j) of line 29a.....			30	155,790.	
31 Add columns (f), (h), and (i) of line 29b.....			31		
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below.....			32	155,790.	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer ID no.
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34 a Totals.....		
b Totals.....		
35 Add columns (d) and (f) of line 34a.....		35
36 Add columns (c) and (e) of line 34b.....		36
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below.....		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below.....				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below.....	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18.....	41	159,423.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions).....	42	1,800.
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules.....	43	3,633.

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

► Go to www.irs.gov/ScheduleSE for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2017

Attachment
Sequence No. **17**

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

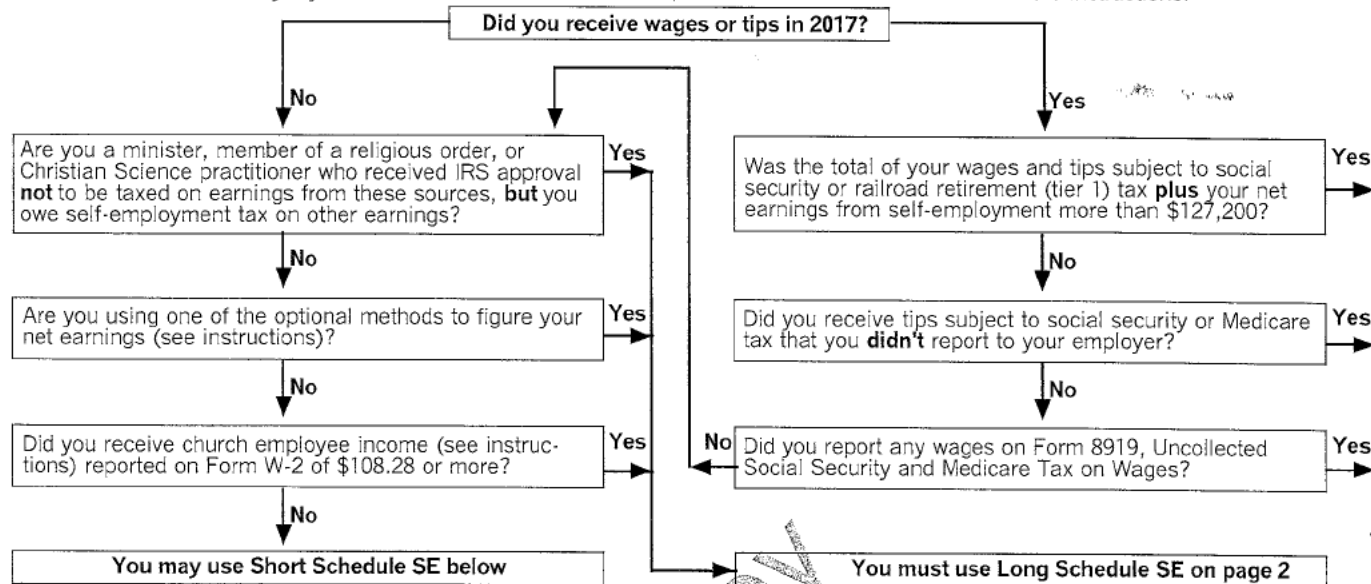
Social security number of person
with self-employment income ►

PAUL LE ROUX

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A – Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1 a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1 a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1 b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	60,315.
3 Combine lines 1a, 1b, and 2	3	60,315.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b	4	55,701.
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	8,522.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	4,261.

BAA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule **SE** (Form 1040) 2017

Foreign Tax Credit

OMB No. 1545-0121

2017

Department of the Treasury
Internal Revenue Service (99)

(Individual, Estate, or Trust)
 Attach to Form 1040, 1040NR, 1041, or 990-T.
 Go to www.irs.gov/Form1116 for instructions and the latest information.

Attachment
Sequence No. 19

Name

ID no. as shown on page 1 of your tax return

JENNIFER AND PAUL LE ROUX

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
 b ☒ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession.	VARIOUS			
1 a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 14				
	52.			1 a 52.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ☐				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	4,300.			
b Other deductions (attach statement)				
c Add lines 3a and 3b	4,300.			
d Gross foreign source income (see instructions)	52.			
e Gross income from all sources (see instructions)	596,644.			
f Divide line 3d by line 3e (see instructions)	0.000087			
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense.				
5 Losses from foreign sources.				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2. ▶				7 52.

Part II Foreign Taxes Paid or Accrued (see instructions)

COUNTRY	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency			In U.S. dollars					
		Taxes withheld at source on:			Taxes withheld at source on:			(r) Other foreign taxes paid or accrued		
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	
A							3.			3.
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2. ▶ 8 3.

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	3.	
10	Carryback or carryover (attach detailed computation). SEE STMT 15	10	2.	
11	Add lines 9 and 10.	11	5.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		5.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	52.	
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	52.	
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	162,309.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		0.000320377
20	Individuals: Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42.	20		27,986.
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit).	21		9.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions).	22		5.

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income.	23		
24	Credit for taxes on general category income.	24		
25	Credit for taxes on certain income re-sourced by treaty.	25		
26	Credit for taxes on lump-sum distributions.	26		
27	Add lines 23 through 26.	27		
28	Enter the smaller of line 20 or line 27.	28		5.
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a.	30		5.

Form 1116 (2017)

Foreign Tax Credit

2017

Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040, 1040NR, 1041, or 990-T.
► Go to www.irs.gov/Form1116 for instructions and the latest information.

Attachment
Sequence No. 19

Name

ID no. as shown on page 1 of your tax return

JENNIFER AND PAUL LE ROUX

Use a separate Form 1116 for each category of income listed below. See *Categories of Income* in the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☒ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ►

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to **more than one** foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add columns A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession.	VARIOUS			
1 a Gross income from sources within country shown above and of the type checked above (see instructions): SEE STATEMENT 16	52.			1 a 52.
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions). ☐				
Deductions and losses (Caution: See instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)	52.			
e Gross income from all sources (see instructions)	596,644.			
f Divide line 3d by line 3e (see instructions)	0.000087			
g Multiply line 3c by line 3f.				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use the Worksheet for Home Mortgage Interest in the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 15, page 2				7 52.

Part II Foreign Taxes Paid or Accrued (see instructions)

C O U N T R Y	Credit is claimed for taxes (you must check one) (h) ☒ Paid (i) ☐ Accrued	Foreign taxes paid or accrued							(s) Total foreign taxes paid or accrued (add columns (o) through (r))	
		In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
		(j) Date paid or accrued	(k) Dividends	(l) Rents & royalties	(m) Interest	(n) Other foreign taxes paid or accrued	(o) Dividends	(p) Rents & royalties	(q) Interest	(r) Other foreign taxes paid or accrued
A						3.				3.
B										
C										

8 Add lines A through C, column (s). Enter the total here and on line 9, page 2 **8** 3.

ALTERNATIVE MINIMUM TAX

Form 1116 (2017) JENNIFER AND PAUL LE ROUX

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I.	9	3.	
10	Carryback or carryover (attach detailed computation). SEE STMT 17	10	2.	
11	Add lines 9 and 10.	11	5.	
12	Reduction in foreign taxes (see instructions).	12		
13	Taxes reclassified under high tax kickout (see instructions).	13		
14	Combine lines 11, 12, and 13. This is the total amount of foreign taxes available for credit.	14		5.
15	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see instructions).	15	52.	
16	Adjustments to line 15 (see instructions).	16		
17	Combine the amounts on lines 15 and 16. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 18 through 22. However, if you are filing more than one Form 1116, you must complete line 20.)	17	52.	
18	Individuals: Enter the amount from Form 1040, line 41; or Form 1040NR, line 39. Estates and trusts: Enter your taxable income without the deduction for your exemption.	18	191,247.	
Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see instructions.				
19	Divide line 17 by line 18. If line 17 is more than line 18, enter '1'.	19		0.000271900
20	Individuals: Enter the total of Form 1040, lines 44 and 46. If you are a nonresident alien, enter the total of Form 1040NR, lines 42 and 44. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a; or the total of Form 990-T, lines 36, 37, and 39. Foreign estates and trusts should enter the amount from Form 1040NR, line 42.	20		29,706.
Caution: If you are completing line 20 for separate category e (lump-sum distributions), see instructions.				
21	Multiply line 20 by line 19 (maximum amount of credit).	21		8.
22	Enter the smaller of line 14 or line 21. If this is the only Form 1116 you are filing, skip lines 23 through 27 and enter this amount on line 28. Otherwise, complete the appropriate line in Part IV (see instructions).	22		5.

Part IV Summary of Credits From Separate Parts III (see instructions)

23	Credit for taxes on passive category income.	23		
24	Credit for taxes on general category income.	24		
25	Credit for taxes on certain income re-sourced by treaty.	25		
26	Credit for taxes on lump-sum distributions.	26		
27	Add lines 23 through 26.	27		
28	Enter the smaller of line 20 or line 27.	28		5.
29	Reduction of credit for international boycott operations. See instructions for line 12.	29		
30	Subtract line 29 from line 28. This is your foreign tax credit . Enter here and on Form 1040, line 48; Form 1040NR, line 46; Form 1041, Schedule G, line 2a; or Form 990-T, line 41a.	30		5.

Form 1116 (2017)

Name(s) shown on tax return. Do not enter name and identifying number if shown on page 1.

Identifying number

JENNIFER AND PAUL LE ROUX

SECTION B – Business and Income-Producing Property**Part I Casualty or Theft Gain or Loss** (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.

Property A CARR FIRE DISASTER 9/05/2017

Property B

Property C

Property D

Properties

		A	B	C	D
20	Cost or adjusted basis of each property.	20	135,260.		
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: If line 20 is more than line 21, skip line 22.	21	105,000.		
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22			
23	Fair market value before casualty or theft.	23	190,000.		
24	Fair market value after casualty or theft.	24	40,000.		
25	Subtract line 24 from line 23.	25	150,000.		
26	Enter the smaller of line 20 or line 25. Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26	135,260.		
27	Subtract line 21 from line 26. If zero or less, enter -0-	27	30,260.		
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28			30,260.

Part II Summary of Gains and Losses (from separate Parts I)**(b) Losses from casualties or thefts****(a) Identify casualty or theft**

(i) Trade, business, rental, or royalty property

(ii) Income-producing and employee property

(c)
Gains from casualties or thefts includible in income**Casualty or Theft of Property Held One Year or Less**

29	CARR FIRE SHASTA COUNTY		30,260.		
30	Totals. Add the amounts on line 29.	30	30,260.		
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions.	31			-30,260.
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions.	32			

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32.	33			
34					
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii).	35			
36	Total gains. Add lines 33 and 34, column (c).	36			
37	Add amounts on line 35, columns (b)(i) and (b)(ii).	37			
38	If the loss on line 37 is more than the gain on line 36:				
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions.	38a			
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter on the 'Other deductions' line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.	38b			
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3. Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.	39			

Name(s) shown on tax return

Identifying number

JENNIFER AND PAUL LE ROUX

SECTION D — Election to Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)**Part I Election Statement**

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

52 Provide the name or a description of the federally declared disaster.

CARR FIRE SHASTA COUNTY

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster.

7/23/2018

54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster.

Part II Revocation of Prior Election

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed.

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.)

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking).

Alternative Minimum Tax – Individuals

► Go to www.irs.gov/Form6251 for instructions and the latest information.
► Attach to Form 1040 or Form 1040NR.

2017

Attachment
Sequence No. 32

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

JENNIFER AND PAUL LE ROUX

Part I Alternative Minimum Taxable Income (See instructions for how to complete each line.)

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	162,309.
2	Reserved for future use	2	
3	Taxes from Schedule A (Form 1040), line 9	3	31,866.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6	If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	6	
7	Tax refund from Form 1040, line 10 or line 21	7	
8	Investment interest expense (difference between regular tax and AMT)	8	-124.
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Alternative tax net operating loss deduction	11	
12	Interest from specified private activity bonds exempt from the regular tax	12	
13	Qualified small business stock, see instructions	13	
14	Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	
16	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17	Disposition of property (difference between AMT and regular tax gain or loss)	17	
18	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	18	-2,804.
19	Passive activities (difference between AMT and regular tax income or loss)	19	
20	Loss limitations (difference between AMT and regular tax income or loss)	20	
21	Circulation costs (difference between regular tax and AMT)	21	
22	Long-term contracts (difference between AMT and regular tax income)	22	
23	Mining costs (difference between regular tax and AMT)	23	
24	Research and experimental costs (difference between regular tax and AMT)	24	
25	Income from certain installment sales before January 1, 1987	25	
26	Intangible drilling costs preference	26	
27	Other adjustments, including income-based related adjustments	27	
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	28	191,247.

Part II Alternative Minimum Tax (AMT)

29	Exemption. (If you were under age 24 at the end of 2017, see instructions.)		
IF your filing status is . . . AND line 28 is not over . . . THEN enter on line 29 . . . Single or head of household . . . \$120,700 . . . \$54,300 Married filing jointly or qualifying widow(er) . . . 160,900 . . . 84,500 Married filing separately . . . 80,450 . . . 42,250 If line 28 is over the amount shown above for your filing status, see instructions.			
29		29	76,913.
30	Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	114,334.
31	• If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 64 here. • All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	31	29,706.
32	Alternative minimum tax foreign tax credit (see instructions)	32	5.
33	Tentative minimum tax. Subtract line 32 from line 31	33	29,701.
34	Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Schedule J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	27,981.
35	AMT. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	1,720.

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31.	36	114,334.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	37	187.
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	39	187.
40	Enter the smaller of line 36 or line 39.	40	187.
41	Subtract line 40 from line 36.	41	114,147.
42	If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	42	29,678.
43	Enter: • \$75,900 if married filing jointly or qualifying widow(er), • \$37,950 if single or married filing separately, or • \$50,800 if head of household.	43	75,900.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter.	44	145,922.
45	Subtract line 44 from line 43. If zero or less, enter -0-.	45	0.
46	Enter the smaller of line 36 or line 37.	46	187.
47	Enter the smaller of line 45 or line 46. This amount is taxed at 0%.	47	
48	Subtract line 47 from line 46.	48	187.
49	Enter: • \$418,400 if single • \$235,350 if married filing separately • \$470,700 if married filing jointly or qualifying widow(er) • \$444,550 if head of household	49	470,700.
50	Enter the amount from line 45.	50	
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter.	51	145,922.
52	Add line 50 and line 51.	52	145,922.
53	Subtract line 52 from line 49. If zero or less, enter -0-.	53	324,778.
54	Enter the smaller of line 48 or line 53.	54	187.
55	Multiply line 54 by 15% (0.15).	55	28.
56	Add lines 47 and 54. If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.	56	187.
57	Subtract line 56 from line 46.	57	
58	Multiply line 57 by 20% (0.20). If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.	58	
59	Add lines 41, 56, and 57.	59	
60	Subtract line 59 from line 36.	60	
61	Multiply line 60 by 25% (0.25).	61	
62	Add lines 42, 55, 58, and 61.	62	29,706.
63	If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	63	29,727.
64	Enter the smaller of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31.	64	29,706.

Farm Rental Income and Expenses
 (Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
 (Income not subject to self-employment tax)
 ▶ Attach to Form 1040 or Form 1040NR.
 ▶ Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2017Department of the Treasury
Internal Revenue Service (99)Attachment
Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

JENNIFER LE ROUX

A Did you actively participate in the operation of this farm during 2017? See instructions. ☒ Yes ☐ No**Part I Gross Farm Rental Income – Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops	1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	
2b	Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	
3b	Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited	4b	
4c	Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2017	5a	
5b	Taxable amount	5b	
c	If election to defer to 2018 is attached, check here. ☐	5d	Amount deferred from 2016
5d		5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	1,800.
7	Gross farm rental income. Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42	7	1,800.

Part II Expenses – Farm Rental Property. Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach Form 4562	8		21	Pension and profit-sharing plans	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work)	11	1,704.	b	Other (land, animals, etc)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13		24	Seeds and plants	24	
14	Feed	14	364.	25	Storage and warehousing	25	
15	Fertilizers and lime	15	2,236.	26	Supplies	26	
16	Freight and trucking	16		27	Taxes	27	
17	Gasoline, fuel, and oil	17		28	Utilities	28	
18	Insurance (other than health)	18		29	Veterinary, breeding, and medicine	29	1,200.
19	Interest:			30	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	19a		a	IRRIGATION	30a	583.
b	Other	19b		b	PROFESSIONAL	30b	100.
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		c		30c	
				d		30d	
				e		30e	
				f		30f	
				g		30g	
31	Total expenses. Add lines 8 through 30g. See instructions	31	6,187.				
32	Net farm rental income or (loss). Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you must go to lines 33 and 34. See instructions.	32	0.				
33	Did you receive an applicable subsidy in 2017? See instructions	33	☐ Yes ☒ No				
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	☒ All investment is at risk.				
		34b	☐ Some investment is not at risk.				
c	You may have to complete Form 8582 to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you must complete Form 6198 before going to Form 8582. In either case, enter the deductible loss here and on Schedule E (Form 1040), line 40. See instructions.	34c	0.				

Investment Interest Expense Deduction

OMB No. 1545-0191

Department of the Treasury
Internal Revenue Service (99)

► Go to www.irs.gov/Form4952 for the latest information.
 ► Attach to your tax return.

2017Attachment
Sequence No. **51**

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions).....	1	2,750.
2	Disallowed investment interest expense from 2016 Form 4952, line 7.....	2	
3	Total investment interest expense. Add lines 1 and 2.....	3	2,750.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	311.	
4b	Qualified dividends included on line 4a.....	4b	187.	
4c	Subtract line 4b from line 4a.....	4c		124.
4d	Net gain from the disposition of property held for investment.....	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	4e		
4f	Subtract line 4e from line 4d.....	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....	4g		
4h	Investment income. Add lines 4c, 4f, and 4g.....	4h		124.
5	Investment expenses (see instructions).....	5		944.
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.....	6		0.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	2,750.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.....	8	0.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2017)

Investment Interest Expense Deduction**ALTERNATIVE MINIMUM TAX**

► Go to www.irs.gov/Form4952 for the latest information.
► Attach to your tax return.

OMB No. 1545-0191

2017Attachment
Sequence No. **51**

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Identifying number

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2017 (see instructions).....	1	2,750.
2	Disallowed investment interest expense from 2016 Form 4952, line 7.....	2	
3	Total investment interest expense. Add lines 1 and 2.....	3	2,750.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment).....	4a	311.	
4b	Qualified dividends included on line 4a.....	4b	187.	
4c	Subtract line 4b from line 4a.....	4c		124.
4d	Net gain from the disposition of property held for investment.....	4d		
4e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions).....	4e		
4f	Subtract line 4e from line 4d.....	4f		
4g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions)....	4g		
4h	Investment income. Add lines 4c, 4f, and 4g.....	4h		124.
5	Investment expenses (see instructions).....	5		
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0-.....	6		124.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2018. Subtract line 6 from line 3. If zero or less, enter -0-.....	7	2,626.
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions.....	8	124.

BAA For Paperwork Reduction Act Notice, see separate instructions.

Form **4952** (2017)

**Credit for Prior Year Minimum Tax –
Individuals, Estates, and Trusts**

OMB No. 1545-1073

2017Department of the Treasury
Internal Revenue Service (99)► Go to www.irs.gov/Form8801 for instructions and the latest information.
► Attach to Form 1040, 1040NR, or 1041.Attachment
Sequence No. **74**

Name(s) shown on return

Identifying number

JENNIFER AND PAUL LE ROUX

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 1, 6, and 10 of your 2016 Form 6251. Estates and trusts, see instructions.....	1	303,858.
2	Enter adjustments and preferences treated as exclusion items (see instructions).....	2	38,322.
3	Minimum tax credit net operating loss deduction (see instructions).....	3	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$247,450 and you were married filing separately for 2016, see instructions.....	4	342,180.
5	Enter: \$83,800 if married filing jointly or qualifying widow(er) for 2016; \$53,900 if single or head of household for 2016; or \$41,900 if married filing separately for 2016. Estates and trusts, enter \$23,900.....	5	83,800.
6	Enter: \$159,700 if married filing jointly or qualifying widow(er) for 2016; \$119,700 if single or head of household for 2016; or \$79,850 if married filing separately for 2016. Estates and trusts, enter \$79,850.....	6	159,700.
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9.....	7	182,480.
8	Multiply line 7 by 25% (0.25).....	8	45,620.
9	Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2016, see instructions....	9	38,180.
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions.....	10	304,000.
11	• If for 2016 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2016 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.	11	81,376.
12	Minimum tax foreign tax credit on exclusion items (see instructions).....	12	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11.....	13	81,376.
14	Enter the amount from your 2016 Form 6251, line 34, or 2016 Form 1041, Schedule I, line 55.....	14	72,680.
15	Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-.....	15	8,696.

BAA For Paperwork Reduction Act Notice, see instructions.Form **8801** (2017)

Part II Minimum Tax Credit and Carryforward to 2018

16	Enter the amount from your 2016 Form 6251, line 35, or 2016 Form 1041, Schedule I, line 56	16	9,289.
17	Enter the amount from line 15.....	17	8,696.
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount.....	18	593.
19	2016 credit carryforward. Enter the amount from your 2016 Form 8801, line 26.....	19	
20	Enter your 2016 unallowed qualified electric vehicle credit (see instructions).....	20	
21	Combine lines 18 through 20. If zero or less, stop here and see the instructions	21	593.
22	Enter your 2017 regular income tax liability minus allowable credits (see instructions).....	22	27,981.
23	Enter the amount from your 2017 Form 6251, line 33, or 2017 Form 1041, Schedule I, line 54	23	29,701.
24	Subtract line 23 from line 22. If zero or less, enter -0-.....	24	0.
25	Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2017 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c.....	25	
26	Credit carryforward to 2018. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years.....	26	593.

Form 8801 (2017)

Part III Tax Computation Using Maximum Capital Gains Rates

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

Caution: If you didn't complete the 2016 Qualified Dividends and Capital Gain Tax Worksheet, the 2016 Schedule D Tax Worksheet, or Part V of the 2016 Schedule D (Form 1041), see the instructions before completing this part.*		
27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2016, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions.	27 304,000.
Caution: If for 2016 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 6 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2016 Schedule D Tax Worksheet, or the amount from line 26 of the 2016 Schedule D (Form 1041), whichever applies*.	28 144.
If you figured your 2016 tax using the 2016 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.		
29	Enter the amount from line 19 of your 2016 Schedule D (Form 1040), or line 18b, column (2), of the 2016 Schedule D (Form 1041).	29
30	Add lines 28 and 29, and enter the smaller of that result or the amount from line 10 of your 2016 Schedule D Tax Worksheet.	30 144.
31	Enter the smaller of line 27 or line 30.	31 144.
32	Subtract line 31 from line 27.	32 303,856.
33	If line 32 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.	33 81,354.
34	Enter: • \$75,300 if married filing jointly or qualifying widow(er) for 2016, • \$37,650 if single or married filing separately for 2016, • \$50,400 if head of household for 2016, or • \$2,550 for an estate or trust. Form 1040NR filers, see instructions.	34 75,300.
35	Enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2016 Schedule D Tax Worksheet, or the amount from line 27 of the 2016 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1040, line 43, or 2016 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions.	35 294,682.
36	Subtract line 35 from line 34. If zero or less, enter -0-.	36 0.
37	Enter the smaller of line 27 or line 28.	37 144.
38	Enter the smaller of line 36 or line 37.	38
39	Subtract line 38 from line 37.	39 144.
40	Enter: • \$415,050 if single for 2016, • \$233,475 if married filing separately for 2016, • \$466,950 if married filing jointly or qualifying widow(er) for 2016, • \$441,000 if head of household for 2016, or • \$12,400 for an estate or trust. Form 1040NR filers, see instructions.	40 466,950.
41	Enter the amount from line 36.	41 0.
42	Form 1040 filers, enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2016 Schedule D (Form 1041) or line 18 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions.	42 294,682.

* The 2016 Qualified Dividends and Capital Gain Tax Worksheet is in the 2016 Instructions for Form 1040. The 2016 Schedule D Tax Worksheet is in the 2016 Instructions for Schedule D (Form 1040) (or the 2016 Instructions for Schedule D (Form 1041)).

Part III Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42	43	294,682.
44	Subtract line 43 from line 40. If zero or less, enter -0-	44	172,268.
45	Enter the smaller of line 39 or line 44.	45	144.
46	Multiply line 45 by 15% (0.15)	46	22.
47	Add lines 38 and 45.	47	144.
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.			
48	Subtract line 47 from line 37.	48	
49	Multiply line 48 by 20% (0.20)	49	
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.			
50	Add lines 32, 47, and 48	50	
51	Subtract line 50 from line 27.	51	
52	Multiply line 51 by 25% (0.25)	52	
53	Add lines 33, 46, 49, and 52.	53	81,376.
54	If line 27 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.	54	81,394.
55	Enter the smaller of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2016, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11.	55	81,376.

Form 8801 (2017)

Copy

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

- See separate instructions.
► Attach to Form 1040 or Form 1041.
► Go to www.irs.gov/Form8582 for instructions and the latest information.

2017

Attachment
Sequence No. 88

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Identifying number

Part I 2017 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))....	1 a		
b Activities with net loss (enter the amount from Worksheet 1, column (b)).....	1 b	-4,387.	
c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).	1 c		
d Combine lines 1a, 1b, and 1c.....	1 d		-4,387.

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a).....	2 a		
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....	2 b		
c Add lines 2a and 2b.....	2 c		

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))....	3 a		
b Activities with net loss (enter the amount from Worksheet 3, column (b)).....	3 b		
c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)).	3 c		
d Combine lines 3a, 3b, and 3c.....	3 d		

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.....	4		-4,387.
--	---	--	---------

- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
 - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
 - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4.....	5	4,387.
6 Enter \$150,000. If married filing separately, see instructions.....	6	150,000.
7 Enter modified adjusted gross income, but not less than zero (see instrs).....	7	216,481.
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6.....	8	
9 Multiply line 8 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions.	9	
10 Enter the smaller of line 5 or line 9.....	10	0.
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.....	11	
12 Enter the loss from line 4.....	12	
13 Reduce line 12 by the amount on line 10.....	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.....	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.....	15	
16 Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....	16	

BAA For Paperwork Reduction Act Notice, see instructions.

Form 8582 (2017)

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c** (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
PASTURE		4,387.			4,387.
Total. Enter on Form 8582, lines 1a, 1b, and 1c		4,387.			

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c					

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total			1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
PASTURE	4835 LN 34C	4,387.	1.000000	4,387.
Total		4,387.	1.00	4,387.

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
PASTURE	4835 LN 34C	4,387.	4,387.	0.
Total		4,387.	4,387.	0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

Name of activity

Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or less, enter -0-					
Total	0.	1.00		0.	0.

ALTERNATIVE MINIMUM TAX Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury
Internal Revenue Service (99)

► See separate instructions.
 ► Attach to Form 1040 or Form 1041.

► Go to www.irs.gov/Form8582 for instructions and the latest information.**2017**Attachment
Sequence No. **88**

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Identifying number

Part I 2017 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see **Special Allowance for Rental Real Estate Activities** in the instructions.)

1 a Activities with net income (enter the amount from Worksheet 1, column (a))....

1 a

b Activities with net loss (enter the amount from Worksheet 1, column (b)).....

1 b

c Prior years' unallowed losses (enter the amount from Worksheet 1, column (c)).

1 c

d Combine lines 1a, 1b, and 1c.....

1 d

Commercial Revitalization Deductions From Rental Real Estate Activities

2 a Commercial revitalization deductions from Worksheet 2, column (a).....

2 a

b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b).....

2 b

c Add lines 2a and 2b.....

2 c

All Other Passive Activities

3 a Activities with net income (enter the amount from Worksheet 3, column (a))....

3 a

b Activities with net loss (enter the amount from Worksheet 3, column (b)).....

3 b

c Prior years' unallowed losses (enter the amount from Worksheet 3, column (c)).

3 c

d Combine lines 3a, 3b, and 3c.....

3 d

4 Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used.....

4

If line 4 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate Activities With Active Participation**

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

5 Enter the **smaller** of the loss on line 1d or the loss on line 4.....

5

6 Enter \$150,000. If married filing separately, see instructions.....

6

7 Enter modified adjusted gross income, but not less than zero (see instrs).....

7

Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.

8 Subtract line 7 from line 6.....

8

9 Multiply line 8 by 50% (0.50). **Do not** enter more than \$25,000. If married filing separately, see instructions.

9

10 Enter the **smaller** of line 5 or line 9.....

10

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

0.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions.....

11

12 Enter the loss from line 4.....

12

13 Reduce line 12 by the amount on line 10.....

13

14 Enter the **smallest** of line 2c (treated as a positive amount), line 11, or line 13.....

14

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total.....

15

16 **Total losses allowed from all passive activities for 2017.** Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return.....

16

BAA For Paperwork Reduction Act Notice, see instructions.

Form **8582** (2017)

ALTERNATIVE MINIMUM TAX

Form **8582** (2017) **JENNIFER AND PAUL LE ROUX**

Page **2**

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.

Worksheet 1 – For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c	▶				

Worksheet 2 – For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b	▶		

Worksheet 3 – For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c	▶				

Worksheet 4 – Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total	▶		1.00		

Worksheet 5 – Allocation of Unallowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total	▶		1.00	

ALTERNATIVE MINIMUM TAX

Form **8582** (2017) **JENNIFER AND PAUL LE ROUX**

Page **3**

Worksheet 6 – Allowed Losses (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total	▶			0.

Worksheet 7 – Activities With Losses Reported on Two or More Forms or Schedules (See instructions.)

Name of activity	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Total	▶	0.	1.00	0.	0.

Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Form or schedule and line number to be reported on (see instructions):					
1 a Net loss plus prior year unallowed loss from form or schedule	▶				
b Net income from form or schedule	▶				
c Subtract line 1b from line 1a. If zero or less, enter -0-	▶				
Total	▶	0.	1.00	0.	0.

Preparer Explanation for Not Filing Electronically

OMB No. 1545-2200

▶ Attach to taxpayer's Form 1040, 1040A, 1040EZ, or Form 1041.
▶ Information about Form 8948 and its instructions is available at www.irs.gov/form8948.

Attachment
Sequence No. **173**

Name(s) on tax return

Tax year of return

Taxpayer's identifying number

JENNIFER AND PAUL LE ROUX

2017

Preparer's name

Preparer Tax Identification Number (PTIN)

Three out of four taxpayers now use IRS e-file. Go to www.irs.gov/efile for details on using IRS e-file. The benefits of electronic filing include the following.

- Faster refunds
- Secure transmissions
- E-payment options
- More accurate returns
- Easier filing method
- Receipt acknowledged

Check the applicable box to indicate the reason this return is not being filed electronically. Do not check more than one box.

1 ☒ Taxpayer chose to file this return on paper.

2 ☐ The preparer received a waiver from the requirement to electronically file the tax return.

Waiver Reference Number _____ Approval Letter Date _____

3 ☐ The preparer is a member of a recognized religious group that is conscientiously opposed to filing electronically.

4 ☐ This return was rejected by IRS *e-file* and the reject condition could not be resolved.

Reject code: _____ Number of attempts to resolve reject: _____

5 ☐ The preparer's e-file software package does not support Form _____ or Schedule _____ attached to this return.

6 Check the box that applies and provide additional information if requested.

a ☐ The preparer is ineligible to file electronically because IRS *e-file* does not accept foreign preparers without social security numbers who live and work abroad.

b ☐ The preparer is ineligible to participate in IRS *e-file*

c ☐ Other: Describe below the circumstances that prevented the preparer from filing this return electronically.

Expenses for Business Use of Your Home

- **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**
- **Go to www.irs.gov/Form8829 for instructions and the latest information.**

2017Attachment
Sequence No. **176**

Name(s) of proprietor(s)

PAUL LE ROUX

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions).....	1	600
2	Total area of home.....	2	2,400
3	Divide line 1 by line 2. Enter the result as a percentage.....	3	25.00 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day.....	4	hr
5	Total hours available for use during the year (365 days x 24 hours) (see instructions).....	5	hr
6	Divide line 4 by line 5. Enter the result as a decimal amount.....	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3.....	7	25.00 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home (see instructions). See instructions for columns (a) and (b) before completing lines 9-21.	8	66,433.
9	Casualty losses (see instructions).....	9	
10	Deductible mortgage interest (see instructions).....	10	
11	Real estate taxes (see instructions).....	11	7,129.
12	Add lines 9, 10, and 11.....	12	2,681.
13	Multiply line 12, column (b) by line 7.....	13	9,810.
14	Add line 12, column (a) and line 13.....	14	2,453.
15	Subtract line 14 from line 8. If zero or less, enter -0-.....	15	2,453.
16	Excess mortgage interest (see instructions).....	16	63,980.
17	Insurance.....	17	
18	Rent.....	18	1,137.
19	Repairs and maintenance.....	19	
20	Utilities.....	20	450.
21	Other expenses (see instructions).....	21	6,794.
22	Add lines 16 through 21.....	22	
23	Multiply line 22, column (b), by line 7.....	23	8,381.
24	Carryover of prior year operating expenses (see instructions).....	24	2,095.
25	Add line 22, column (a), line 23, and line 24.....	25	2,095.
26	Allowable operating expenses. Enter the smaller of line 15 or line 25.....	26	2,095.
27	Limit on excess casualty losses and depreciation. Subtract line 26 from line 15.....	27	61,885.
28	Excess casualty losses (see instructions).....	28	
29	Depreciation of your home from line 41 below.....	29	1,570.
30	Carryover of prior year excess casualty losses and depreciation (see instructions).....	30	
31	Add lines 28 through 30.....	31	1,570.
32	Allowable excess casualty losses and depreciation. Enter the smaller of line 27 or line 31.....	32	1,570.
33	Add lines 14, 26, and 32.....	33	6,118.
34	Casualty loss portion, if any, from lines 14 and 32. Carry amount to Form 4684 (see instructions).....	34	
35	Allowable expenses for business use of your home. Subtract line 34 from line 33. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.....	35	6,118.

Part III Depreciation of Your Home

36	Enter the smaller of your home's adjusted basis or its fair market value (see instructions).....	36	327,728.
37	Value of land included on line 36.....	37	82,773.
38	Basis of building. Subtract line 37 from line 36.....	38	244,955.
39	Business basis of building. Multiply line 38 by line 7.....	39	61,239.
40	Depreciation percentage (see instructions).....	40	2.564 %
41	Depreciation allowable (see instructions). Multiply line 39 by line 40. Enter here and on line 29 above.....	41	1,570.

Part IV Carryover of Unallowed Expenses to 2018

42	Operating expenses. Subtract line 26 from line 25. If less than zero, enter -0-.....	42	0.
43	Excess casualty losses and depreciation. Subtract line 32 from line 31. If less than zero, enter -0-.....	43	0.

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

2017

Attachment
Sequence No. 179

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Business or activity to which this form relates

Identifying number

SCHEDULE E (RENTAL) -

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).	14	
15	Property subject to section 168(f)(1) election.	15	
16	Other depreciation (including ACRS).	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017.	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B — Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property.						
b 5-year property.						
c 7-year property.						
d 10-year property.						
e 15-year property.						
f 20-year property.						
g 25-year property.			25 yrs		S/L	
h Residential rental property.	1/01/17	168,065.	27.5 yrs	MM	S/L	5,857.
	1/01/17	4,079.	27.5 yrs	MM	S/L	142.
i Nonresidential real property.			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life.				S/L	
b 12-year.			12 yrs	S/L	
c 40-year.			40 yrs	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	5,999.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. 179

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Business or activity to which this form relates

Identifying number

SCHEDULE E (RENTAL)**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	701.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017.	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		☐

Section B – Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		700.	7	HY	200DB	100.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	3/01/17	104,110.	27.5 yrs	MM	S/L	2,997.
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C – Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20a Class life.					S/L	
b 12-year.			12 yrs		S/L	
c 40-year.			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	3,798.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No										24b If 'Yes,' is the evidence written? ☐ Yes ☐ No															
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost																	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).....								25																	
26 Property used more than 50% in a qualified business use:																									
27 Property used 50% or less in a qualified business use:																									
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.....														28											
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.....														29											

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles).....						
31 Total commuting miles driven during the year.....						
32 Total other personal (noncommuting) miles driven.....						
33 Total miles driven during the year. Add lines 30 through 32.....						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?.....						
35 Was the vehicle used primarily by a more than 5% owner or related person?.....						
36 Is another vehicle available for personal use?.....						

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.).....		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
POINTS	3/01/17	1,466.	461	30	41.
43 Amortization of costs that began before your 2017 tax year.....					43
44 Total. Add amounts in column (f). See the instructions for where to report.....					44

Form **4562**Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization**
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. **179**

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Business or activity to which this form relates

Identifying number

SCHEDULE E (RENTAL) - [REDACTED]**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12.	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017.	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.		

Section B — Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	9/01/17	279,041.	27.5 yrs	MM	S/L	2,961.
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.	22	2,961.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.	23	

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. 179

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Business or activity to which this form relates

Identifying number

SCHEDULE E (RENTAL) -**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions).....	1	510,000.
2	Total cost of section 179 property placed in service (see instructions).....	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions).....	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29.....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7.....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562.....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs).....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11.....	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12.....	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions).....	14	
15	Property subject to section 168(f)(1) election.....	15	
16	Other depreciation (including ACRS).....	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017.....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.....		

Section B — Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property.....						
b 5-year property.....						
c 7-year property.....						
d 10-year property.....						
e 15-year property.....						
f 20-year property.....						
g 25-year property.....			25 yrs		S/L	
h Residential rental property.....	5/03/17	57,960.	27.5 yrs	MM	S/L	
	5/03/17	3,622.	27.5 yrs	MM	S/L	
i Nonresidential real property.....			39 yrs	MM	S/L	
				MM	S/L	

Section C — Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20 a Class life.....				S/L	
b 12-year.....			12 yrs	S/L	
c 40-year.....			40 yrs	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28.....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions.....	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs.....	23	

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. 179

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Business or activity to which this form relates

Identifying number

SCHEDULE E (RENTAL) -**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	1,902.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		1,273.	5	HY	200DB	92.
c 7-year property		629.	7	HY	200DB	32.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property	1/01/17	54,670.	27.5 yrs	MM	S/L	686.
	1/01/17	18,557.	27.5 yrs	MM	S/L	247.
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20 a Class life				S/L	
b 12-year			12 yrs	S/L	
c 40-year			40 yrs	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	2,959.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Depreciation and Amortization
(Including Information on Listed Property)

▶ Attach to your tax return.

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2017Attachment
Sequence No. 179

Name(s) shown on return

JENNIFER AND PAUL LE ROUX

Business or activity to which this form relates

SCHEDULE E (RENTAL) -

Identifying number

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions.	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs.)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	4,217.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	2,956.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B — Assets Placed in Service During 2017 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		4,216.	7	HY	200DB	602.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	7,775.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If 'Yes,' is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions).....							25	
26 Property used more than 50% in a qualified business use:								
27 Property used 50% or less in a qualified business use:								
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.....							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.....							29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (don't include commuting miles).....						
31 Total commuting miles driven during the year.....						
32 Total other personal (noncommuting) miles driven.....						
33 Total miles driven during the year. Add lines 30 through 32.....						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?.....						
35 Was the vehicle used primarily by a more than 5% owner or related person?.....						
36 Is another vehicle available for personal use?.....						

Section C – Questions for Employers Who Provide Vehicles for Use by Their EmployeesAnswer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?.....		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.....		
39 Do you treat all use of vehicles by employees as personal use?.....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?.....		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.).....		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year (see instructions):					
43 Amortization of costs that began before your 2017 tax year.....					43
44 Total. Add amounts in column (f). See the instructions for where to report.....					44

JENNIFER AND PAUL LE ROUX

11/30/18

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STATEMENT 1
FORM 1040
WAGE SCHEDULE

TAXPAYER - EMPLOYER	WAGES	FEDERAL W/H	FICA	MEDI- CARE	STATE W/H	LOCAL W/H
JUNGLE GUIDES INC	33,381.	8,708.	2,855.	668.	3,042.	414.
GRAND TOTAL	<u>33,381.</u>	<u>8,708.</u>	<u>2,855.</u>	<u>668.</u>	<u>3,042.</u>	<u>414.</u>

STATEMENT 2
SCHEDULE A, LINE 10
HOME MORTGAGE INTEREST REPORTED ON FORM 1098

FREEDOM MORTGAGE-2ND HOME	\$	1,788.
HOME OFFICE NONBUSINESS ALLOCATION		5,347.
TOTAL	\$	<u>7,135.</u>

STATEMENT 3
SCHEDULE A, LINE 16
CONTRIBUTIONS BY CASH OR CHECK

REVIVE NYC	\$	4,000.
REVIVE NYC		1,040.
BETHEL TRIPS		1,250.
BEL CANTO SINGERS		4,620.
TOTAL	\$	<u>10,910.</u>

STATEMENT 4
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

PLUMBING AND ELECTRICAL	\$	56.
TOTAL	\$	<u>56.</u>

STATEMENT 5
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

AMORTIZATION	\$	51.
GARDENING		73.
TOTAL	\$	<u>124.</u>

JENNIFER AND PAUL LE ROUX

11/30/18

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STATEMENT 6
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

GARDENING.....	\$	200.
MISCELLANEOUS.....		520.
PLUMBING AND ELECTRICAL.....		400.
RESTOCK FEE.....		130.
MIP.....		1,763.
TOTAL	\$	<u>3,013.</u>

STATEMENT 7
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

GARDENING.....	\$	250.
POOL MAINTENACE.....		750.
TOTAL	\$	<u>1,000.</u>

STATEMENT 8
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

POOL MAINTENACE.....	\$	725.
TOTAL	\$	<u>725.</u>

STATEMENT 9
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

GARDENING.....	\$	195.
TOTAL	\$	<u>195.</u>

STATEMENT 10
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

AMORTIZATION.....	\$	49.
POOL MAINTENACE.....		594.
TOTAL	\$	<u>643.</u>

STATEMENT 11
SCHEDULE E, LINE 19 - [REDACTED]
OTHER RENTAL AND ROYALTY EXPENSES

AMORTIZATION.....	\$	130.
ROOF REPAIR.....		150.
TOTAL	\$	<u>280.</u>

JENNIFER AND PAUL LE ROUX

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STATEMENT 12
SCHEDULE E, LINE 19 -
OTHER RENTAL AND ROYALTY EXPENSES

AMORTIZATION.....	\$	41.
PAINTING AND DECORATING.....		650.
TOTAL	\$	691.

STATEMENT 13
SCHEDULE E, LINE 19 -
OTHER RENTAL AND ROYALTY EXPENSES

DUMPSTER.....	\$	550.
UTILITIES.....		37.
RAILING REPAIR.....		1,100.
PLUMBING AND ELECTRICAL.....		2,100.
INSURANCE.....		1,213.
TOTAL	\$	5,000.

STATEMENT 14
FORM 1116, LINE 1A - GENERAL CATEGORY INCOME
GROSS INCOME FROM SOURCES OUTSIDE U.S.

FOREIGN COUNTRY OR U.S. POSSESSION: VARIOUS
FOREIGN SOURCE QUALIFIED DIVIDENDS

	\$	52.
TOTAL	\$	52.

STATEMENT 15
FORM 1116, LINE 10
FOREIGN TAX CREDIT CARRYOVERS

GENERAL CATEGORY INCOME

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
2016 FOREIGN TAX CREDIT	2.	0.	0.	2.
2015 FOREIGN TAX CREDIT	0.	0.	0.	0.
2014 FOREIGN TAX CREDIT	0.	0.	0.	0.
2013 FOREIGN TAX CREDIT	0.	0.	0.	0.
2012 FOREIGN TAX CREDIT	0.	0.	0.	0.
2011 FOREIGN TAX CREDIT	0.	0.	0.	0.
2010 FOREIGN TAX CREDIT	0.	0.	0.	0.
2009 FOREIGN TAX CREDIT	0.	0.	0.	0.
2008 FOREIGN TAX CREDIT	0.	0.	0.	0.
2007 FOREIGN TAX CREDIT	0.	0.	0.	0.

TOTAL FOREIGN TAX CREDIT CARRYOVER - FORM 1116, LINE 10	\$	2.
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JENNIFER AND PAUL LE ROUX

11/30/18

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STATEMENT 16
FORM 1116, LINE 1A - GENERAL CATEGORY INCOME (AMT)
GROSS INCOME FROM SOURCES OUTSIDE U.S.

FOREIGN COUNTRY OR U.S. POSSESSION: VARIOUS

FOREIGN SOURCE QUALIFIED DIVIDENDS.....

TOTAL	\$	52.
	\$	<u>52.</u>

STATEMENT 17
FORM 1116, LINE 10
FOREIGN TAX CREDIT CARRYOVERS

GENERAL CATEGORY INCOME - AMT

	FOREIGN TAXES PAID	FOREIGN TAXES DISALLOWED	FOREIGN TAXES CLAIMED	FOREIGN TAX CREDIT CARRYOVER
2016 FOREIGN TAX CREDIT	2.	0.	0.	2.
2015 FOREIGN TAX CREDIT	0.	0.	0.	0.
2014 FOREIGN TAX CREDIT	0.	0.	0.	0.
2013 FOREIGN TAX CREDIT	0.	0.	0.	0.
2012 FOREIGN TAX CREDIT	0.	0.	0.	0.
2011 FOREIGN TAX CREDIT	0.	0.	0.	0.
2010 FOREIGN TAX CREDIT	0.	0.	0.	0.
2009 FOREIGN TAX CREDIT	0.	0.	0.	0.
2008 FOREIGN TAX CREDIT	0.	0.	0.	0.
2007 FOREIGN TAX CREDIT	0.	0.	0.	0.

TOTAL FOREIGN TAX CREDIT CARRYOVER - FORM 1116, LINE 10

	\$	<u>2.</u>
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2017

FEDERAL SUPPLEMENTAL INFORMATION

PAGE 1

JENNIFER AND PAUL LE ROUX

11/30/18

11:20AM

CALIFORNIA DISASTER CODE 103

WILDFIRE - CARR FIRE SHASTA COUNTY
DATE - JULY 23, 2018

WE HEREBY ELECT TO DEDUCT THE LOSS IN THE TAXABLE YEAR 2017 INSTEAD OF 2018 FOR BOTH
FEDERAL AND CALIFORNIA INCOME TAX PURPOSES.

Copy

JENNIFER AND PAUL LE ROUX

11/30/18

11:20AM

ELECTION TO TREAT ALL INTERESTS IN RENTAL REAL ESTATE AS A SINGLE RENTAL REAL ESTATE ACTIVITY

PURSUANT TO IRC SECTION 469(C) (7) (A) AND REGULATION SECTION 1.469-9, THE TAXPAYER HEREBY ELECTS TO TREAT ALL OF THE TAXPAYER'S INTERESTS IN RENTAL REAL ESTATE AS A SINGLE RENTAL REAL ESTATE ACTIVITY FOR THE TAX YEAR ENDED 12/31/17 AND SUBSEQUENT TAX YEARS. THE TAXPAYER DECLARES ITSELF A QUALIFYING TAXPAYER FOR THE TAX YEAR ENDED 12/31/17.

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE TAXPAYER HEREBY MAKES THE DE MINIMIS SAFE HARBOR ELECTION UNDER REGULATION 1.263 (A) -1 (F) .

JENNIFER LE ROUX

PAUL LE ROUX

SECTION 1.263(A)-3(H) SAFE HARBOR ELECTION FOR SMALL TAXPAYERS

THE TAXPAYER HEREBY MAKES THE SAFE HARBOR ELECTION FOR SMALL TAXPAYERS UNDER REGULATION 1.263 (A) -3 (H) .

DESCRIPTION OF ELIGIBLE PROPERTY:

JENNIFER LE ROUX

PAUL LE ROUX